

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 58120

YAKIMA FIRE PROTECTION DISTRICT NO. 12

Yakima County, Washington

January 1, 1993 Through December 31, 1995

Issue Date: March 21, 1997

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YAKIMA FIRE PROTECTION DISTRICT NO. 12
Yakima County, Washington
January 1, 1993 Through December 31, 1995

**Independent Auditor's Report On Compliance With State
Laws And Regulations**

Board of Commissioners
Yakima Fire Protection District No. 12
Yakima, Washington

We have audited the financial statements, as listed in the table of contents, of Yakima Fire Protection District No. 12, Yakima County, Washington, as of and for the fiscal years ended December 31, 1995, 1994, and 1993, and have issued our report thereon dated January 6, 1997.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the district's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the district complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM
State Auditor

January 6, 1997

YAKIMA FIRE PROTECTION DISTRICT NO. 12
Yakima County, Washington
January 1, 1993 Through December 31, 1995

Independent Auditor's Report On Financial Statements

Board of Commissioners
Yakima Fire Protection District No. 12
Yakima, Washington

We have audited the Schedule of Cash Activity and Schedule of Investments of the various funds of Yakima Fire Protection District No. 12, Yakima County, Washington, for the fiscal years ended December 31, 1995, 1994, and 1993. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 2 to the financial statements, Yakima County prepares financial statements on behalf of the district on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effect, if any, of the matters discussed in the preceding paragraph, and except that omitted disclosures might influence a user's conclusions about the district's transactions, the accompanying financial statements present fairly the cash and investment transactions of the funds of Yakima County Fire Protection District No. 12 for the fiscal years ended December 31, 1995, 1994, and 1993, on the prescribed basis of accounting.

Brian Sonntag, CGFM
State Auditor

January 6, 1997

YAKIMA FIRE PROTECTION DISTRICT NO. 12
Schedule Of Cash Activity
For The Fiscal Year Ended December 31, 1995

OPERATION OF CASH-IN

Fund Number	Description	Beginning Balance	Receipts	Investments Liquidated	Transfers-In	Total Available
602121	Expense	\$237,117.99	\$741,663.50	\$269,375.56	\$55,398.85	\$1,303,555.90
602124	EMS	69,604.52	104,878.60	450,000.00	-0-	624,483.12

OPERATION OF CASH-OUT

Investments Acquired	Transfers Out To Claims/Payroll	Other Transfers Out	Disbursements	Total Used	Ending Balance
\$370,000.00	\$632,915.66	\$ 2,026.53	\$-0-	\$1,004,942.19	\$298,613.71
300,000.00	141,191.97	55,111.06	-0-	496,303.03	128,180.09

YAKIMA FIRE PROTECTION DISTRICT NO. 12
Schedule Of Cash Activity
For The Fiscal Year Ended December 31, 1994

OPERATION OF CASH-IN

Fund Number	Description	Beginning Balance	Receipts	Investments Liquidated	Transfers-In	Total Available
602121	Expense	\$177,627.49	\$605,064.63	\$405,000.00	\$760.03	\$1,188,452.15
602122	Reserve	423.33	-0-	-0-	-0-	423.33
602124	EMS	31,118.07	94,193.33	450,000.00	-0-	575,311.40

OPERATION OF CASH-OUT

Investments Acquired	Transfers Out To Claims/Payroll	Other Transfers Out	Disbursements	Total Used	Ending Balance
\$304,375.56	\$639,375.98	\$7,582.62	\$-0-	\$951,334.16	\$237,117.99
-0-	-0-	423.33	-0-	423.33	-0-
450,000.00	55,706.888	-0-	-0-	505,706.88	69,604.52

YAKIMA FIRE PROTECTION DISTRICT NO. 12
Schedule Of Cash Activity
For The Fiscal Year Ended December 31, 1993

OPERATION OF CASH-IN

Fund Number	Description	Beginning Balance	Receipts	Investments Liquidated	Transfers-In	Total Available
602121	Expense	\$108,486.57	\$510,135.03	\$765,000.00	\$-0-	\$1,383,621.60
602122	Reserve	423.33	-0-	-0-	-0-	423.33
602124	EMS	131,406.42	77,289.44	-0-	-0-	208,695.86

OPERATION OF CASH-OUT

Investments Acquired	Transfers Out To Claims/Payroll	Other Transfers Out	Disbursements	Total Used	Ending Balance
\$675,000.00	\$525,430.17	\$5,563.94	\$-0-	\$1,205,994.11	\$177,627.49
-0-	-0-	-0-	-0-	-0-	423.33
150,000.00	27,446.09	131.70	-0-	177,577.79	31,118.07

YAKIMA FIRE PROTECTION DISTRICT NO. 12
Schedule Of Investments
For The Fiscal Year Ended December 31, 1995

Fund Number	Description	Beginning Investment Balance 1/1/95	Acquired	Liquidated	Ending Investment Balance 12/31/95
602121	Expense	\$159,375.56	\$370,000.00	\$269,375.56	\$260,000.00
602124	EMS	150,000.00	300,000.00	450,000.00	-0-

YAKIMA FIRE PROTECTION DISTRICT NO. 12
Schedule Of Investments
For The Fiscal Year Ended December 31, 1994

Fund Number	Description	Beginning Investment Balance 1/1/94	Acquired	Liquidated	Ending Investment Balance 12/31/94
602121	Expense	\$260,000.00	\$304,375.56	\$405,000.00	\$159,375.56
602124	EMS	150,000.00	450,000.00	450,000.00	150,000.00

YAKIMA FIRE PROTECTION DISTRICT NO. 12
Schedule Of Investments
For The Fiscal Year Ended December 31, 1993

Fund Number	Description	Beginning Investment Balance 1/1/93	Acquired	Liquidated	Ending Investment Balance 12/31/93
602121	Expense	\$350,000	\$675,000	\$765,000	\$260,000
602124	EMS	-0-	150,000	-0-	150,000

YAKIMA FIRE PROTECTION DISTRICT NO. 12
Notes To Financial Statements
January 1, 1993 Through December 31, 1995

The following notes are an integral part of the accompanying financial statements.

Note 1) Reporting Entity

Yakima Fire Protection District No. 12 is a separate municipal corporation. The district is reported as a special purpose district of Yakima County. The Yakima County Treasurer is the district's treasurer and the Yakima County Auditor is the district's auditor.

Note 2) Basis Of Accounting

The accounts of the district are organized on the basis of funds, each of which is considered a separate accounting entity. The accounting records for the district are maintained by the Yakima County Treasurer and Auditor in accordance with methods prescribed by the State Auditor under the authority of Washington State law, Chapter 43.09 RCW. The county uses the accounting methods prescribed in the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor. The county is only required to report on cash, investments, and long-term bonded debt for the district. The statements presented do not give effect to assets, other than cash and investments, short-term liabilities, revenues or expenditures. Accordingly, the statements do not and are not intended to present financial information in accordance with generally accepted accounting principles.